

DAVIDSON-DAVIE COMMUNITY COLLEGE

Human Resources

MOBILE PHONES

POLICY 3.2.20

It is necessary for the College to provide mobile communication services to certain identified employees. The objectives of this policy are to:

1. provide an adequate reimbursement allowance to College identified employees;
2. simplify and make more flexible the employees' mobile communication options; and
3. simplify and make more manageable the College's administration of mobile communications.

I. Eligibility and Approval

The College has sole discretion to determine which employees are eligible for a reimbursement allowance for mobile communication services. The allowance is intended to reimburse the employee for the average business use of the mobile phone, not to pay the entire mobile phone bill. The numbers of employees that are eligible to receive reimbursement for mobile communication services are limited based on the specifically identified College needs and budgetary constraints. The College will evaluate the plan annually and make adjustments as necessary. As a general guideline, the following groups of employees are eligible:

- Senior Administrators, Deans, select Information Technology staff, and other specifically identified employees determined by the respective senior administrator and approved by the Vice President of Financial & Administrative Services.

To initiate the reimbursement allowance, the respective Senior Administrator must submit the *Mobile Phone Allowance Request Form* to the Human Resources Office.

In determining whether an employee is eligible for the reimbursement allowance, the following factors will be considered:

- a. The College's need to contact the employee at all times for work-related matters, including emergencies;
- b. The College's requirement that the employee be available to speak with students, staff members, or other stakeholders when the employee is away from work;
- c. The College's need to reach an employee whose job requires the employee to be frequently away from the College during the workday;

- d. The College's need to reach an employee whose job requires the employee to be frequently away from his office during the workday (i.e. performing work-related tasks elsewhere on the College campus).

II. Reimbursement Allowance

The College provides identified employees with a monthly mobile service reimbursement allowance based on the criteria specified above. The College determines the monthly allowance based on a periodic review of rates offered by major carriers (current allowances included in Appendix A, Table A). Allowances will be included in the employee's monthly paycheck as a non-taxable reimbursement, in accordance with Internal Revenue Service guidance on the taxable treatment of reimbursement for cell phone expenses. This allowance does not represent an increase in base salary and is not used when calculating percentage salary increases. No additional reimbursement will be provided to those receiving a monthly allowance even if the monthly charges of the employee's plan exceed the allowance. The College will consider additional reimbursement in specific circumstances where business travel creates additional business-related mobile phone expenses (ex. International roaming charges while out of the country on college business).

The College allows employees to choose their own mobile communications provider and mobile phone. Because the mobile phone is owned by the employee, the phone may be used by the employee for both personal and business related calls. The employee may apply the allowance freely to any individual mobile or "family" plan purchased by the employee.

The College also provides identified employees with an allowance towards the initial purchase of a new mobile phone under this policy (current allowances included in Appendix A, Table B). The cost of any subsequent new or replacement phone is not reimbursed by the College.

III. Termination and Other Issues

The monthly reimbursement will end upon termination of employment, or upon the employee transferring to a position within the College that is not eligible for reimbursement under this policy. The College may also terminate or suspend the monthly reimbursement when an employee requests an extended leave of absence (ex. sabbaticals, leave without pay, etc.).

IV. Employee Responsibilities

Employees are responsible for paying all charges on his/her personal mobile plan. If the employee leaves the position, he/she continues to be responsible for the contractual obligations of his/her mobile plan.

Employees must provide the College with their mobile phone number.

Employees are responsible for any lost, damaged, or stolen phones or accessories.

Employees must comply with any applicable laws covering the use of mobile phones.

Employees must acknowledge that mobile phone transmissions are not secure and that employees should use discretion in relaying confidential information over mobile phones.

V. Support for Mobile Phones

All support for mobile phones is provided by the mobile phone company chosen by the employee. The College cannot offer any support for individually owned mobile phones. However, the College's Information Technology Services department will provide support for College provided software that is used on those devices to synchronize them with College email accounts, calendars or other College systems and services.

VI. Special Procedures for College Owned Mobile Phones

In some situations, it may be necessary or advantageous for the College to own the mobile phone and pay the monthly service charges (ex. - phones that rotate among bus drivers, maintenance & security staff, etc.). No personal calls are allowed on College-owned mobile phones, except in the case of an emergency. The purchase and use of such phones must be approved in advance by the appropriate senior administrator and the Vice President of Financial & Administrative Services.

Adopted: October 2020

Legal Citation: [I.R.S. Memorandum: IR-2011-93, dated September 14, 2011](#)

Appendix

Table A Mobile Service Allowance

Table 1 Mobile Service Allowance

Service Plan	Eligibility	Plan Allowance
Voice, Data	Staff	\$70
Voice, Data	Senior Administrators	\$100

Table B Mobile Phone Purchase Allowance

Table 2 Mobile Phone Purchase Allowance

Phone Purchase Allowance	(One-time amount for purchase of initial phone)
Smart Phone	up to but not to exceed \$200

Adopted: August, 2020